GRC+ DIGEST · 21 NOVEMBER 2026

Poland Digest

What applies in Poland, and by when. Each requirement with its dates, supervisors, incident deadlines and fines; then how GRC+ helps.

Coming Up

DATE	REQUIREMENT	WHAT HAPPENS
2 Dec 2026	AI Act	Marking of synthetic content, for systems already on the market
31 Dec 2026		Swift CSP attestation due
3 Apr 2027	NIS2 (KSC)	Entities in scope on 3 April 2026 must meet the cybersecurity obligations
2 Aug 2027	AI Act	Existing general-purpose AI models must comply

Three Requirements to Look at First

NATIONAL LAW UNDER NIS2 · IN FORCE

NIS2 (KSC)

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW UNDER DORA · IN FORCE

DORA

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

EU REGULATION, APPLIES DIRECTLY · APPLIES IN STAGES

AI Act

Key dates	**2 Aug 2026** Transparency duties apply, the general date of application **2 Dec 2026** Marking of synthetic content, for systems already on the market (coming up)
Incident reporting	First notice: Within 2 days of becoming aware for a widespread infringement or critical infrastructure disruption; 10 days for a death; 15 days otherwise
Maximum fine	EUR 35 million or 7% of worldwide (group) annual turnover, whichever is higher (Article 99(3) prohibited practices)

The First Three in Detail

NATIONAL LAW UNDER NIS2 · IN FORCE

NIS2 (KSC)

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW UNDER DORA · IN FORCE

DORA

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

EU REGULATION, APPLIES DIRECTLY · APPLIES IN STAGES

AI Act

Sets risk-based requirements for AI providers and deployers in the EU, from banned practices to high-risk systems and general-purpose models.

Key dates	**2 Aug 2026** Transparency duties apply, the general date of application **2 Dec 2026** Marking of synthetic content, for systems already on the market (coming up) **2 Aug 2027** Existing general-purpose AI models must comply (coming up)
Incident reporting	**First notice** Within 2 days of becoming aware for a widespread infringement or critical infrastructure disruption; 10 days for a death; 15 days otherwise To: AI Office and, as appropriate, national competent authorities
Maximum fines	**Article 99(3) prohibited practices** EUR 35 million or 7% of worldwide (group) annual turnover, whichever is higher **Article 99(4) operator and notified body obligations** EUR 15 million or 3% of worldwide (group) annual turnover, whichever is higher **Article 99(5) incorrect, incomplete or misleading information** EUR 7.5 million or 1% of worldwide (group) annual turnover, whichever is higher **Article 101 general-purpose AI model providers (fined by the Commission)** EUR 15 million or 3% of worldwide (group) annual turnover, whichever is higher
How we help	EU AI Act Readiness Assessment

Every Other Requirement in Poland

The other requirements on the country page, with their status and the facts we have reviewed.

NATIONAL LAW UNDER GDPR · IN FORCE

GDPR

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW UNDER CER · IN FORCE

CER

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW UNDER EPRIVACY · IN FORCE

ePrivacy (PKE)

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW UNDER PLD · DRAFT PUBLISHED

PLD (UC163)

Not yet adopted; a government draft would amend the dangerous product provisions of the Civil Code and the Code of Civil Procedure.

Key dates **9 Dec 2026** Transposition deadline (coming up)

How we help Source Code Review
Penetration Testing

NATIONAL LAW UNDER PSD2 · IN FORCE

PSD2 (UUP)

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW · IN FORCE

Dz.U. 2020 poz. 666

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW · IN FORCE

Dz.U. 2026 poz. 1437

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW · APPLIES SINCE 23 MAY 2024

KRI

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

NATIONAL LAW · APPLIES SINCE 1 JANUARY 2012

Ustawa o systemie informacji w ochronie zdrowia

Not yet reviewed: our review of this requirement is still open, so its facts are not in this digest.

EU REGULATION, APPLIES DIRECTLY · APPLIES IN STAGES

AI Omnibus

Amends the AI Act to postpone high-risk obligations, extend SME relief to small mid-caps and add bans on AI-generated intimate and abuse imagery.

Key dates **27 Jul 2026** Enters into force
2 Dec 2026 New prohibitions apply (coming up)
2 Dec 2027 High-risk requirements for Annex III systems apply (coming up)

How we help EU AI Act Readiness Assessment

EU REGULATION, APPLIES DIRECTLY · IN FORCE SINCE 10 DECEMBER 2024

CRA

Sets cybersecurity requirements for hardware and software products sold in the EU, with vulnerability reporting and CE marking for manufacturers.

Key dates
11 Sep 2026 Reporting obligations apply
11 Dec 2027 All obligations apply (coming up)
11 Jun 2028 Last day earlier type-examination certificates stay valid (coming up)

Incident reporting
First notice Within 24 hours of becoming aware
Incident notification Within 72 hours of becoming aware
Intermediate report On request of the coordinating CSIRT
Final report Within one month of the incident notification
To: Coordinating CSIRT and ENISA, via the single reporting platform

Maximum fines
Article 64(2) essential requirements and Articles 13 and 14 EUR 15 million or 2.5% of worldwide (group) annual turnover, whichever is higher
Article 64(3) other listed obligations EUR 10 million or 2% of worldwide (group) annual turnover, whichever is higher
Article 64(4) incorrect, incomplete or misleading information EUR 5 million or 1% of worldwide (group) annual turnover, whichever is higher

How we help Cyber Resilience Act Readiness Assessment

EU REGULATION, APPLIES DIRECTLY · IN FORCE SINCE 4 FEBRUARY 2025

Cyber Solidarity Act

Builds EU capacity to detect and respond to large-scale cyber incidents through cyber hubs, an emergency mechanism and a cybersecurity reserve.

Key dates
15 Jan 2025 Published in the Official Journal
4 Feb 2025 Enters into force and applies

How we help Incident Response Plan and Exercise

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 27 JUNE 2019

Cybersecurity Act

Gives ENISA a permanent mandate and sets up the EU certification framework for ICT products, services and processes, starting with EUCC.

Key dates
27 Jun 2019 In force
27 Feb 2025 EUCC scheme applies

Supervisors European Union Agency for Cybersecurity (ENISA) Competent authority

How we help Penetration Testing

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 12 SEPTEMBER 2025

Data Act

Gives users of connected products the right to access and share the data they generate, and makes switching cloud providers easier.

Key dates	**12 Sep 2025** Requirements apply **12 Jan 2027** Switching charges abolished (coming up) **12 Sep 2027** Chapter IV reaches older long-term contracts (coming up)
Maximum fines	**Article 40(4): Chapters II, III and V, fines by data protection authorities within their competence; all other fines are set nationally** EUR 20 million or 4% of worldwide (group) annual turnover, whichever is higher
How we help	Outsourced DPO Service

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 24 SEPTEMBER 2023

DGA

Sets requirements for re-using protected public sector data, for data intermediation services and for data altruism organisations in the EU.

Key dates	**23 Jun 2022** Enters into force **24 Sep 2023** Requirements apply **24 Sep 2025** Transitional period ends for intermediation services provided on 23 June 2022
How we help	Outsourced DPO Service

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 2 MAY 2023

DMA

Sets conduct requirements for designated gatekeeper platforms so digital markets stay open to competitors and fair to business users and consumers.

Key dates	**2 May 2023** Requirements apply
Supervisors	European Commission Competent authority
How we help	Government Relations as-a-Service

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 17 FEBRUARY 2024

DSA

Sets requirements for online intermediaries in the EU on illegal content, user transparency and, for the largest platforms, systemic risk management.

Key dates	**25 Aug 2023** Obligations apply to the first very large platforms and search engines **17 Feb 2024** Applies to all providers
Supervisors	European Commission Competent authority
How we help	DSA Compliance Review

EU REGULATION, APPLIES DIRECTLY · APPLIES IN STAGES

EHDS

Gives people access to their electronic health data across the EU, sets requirements for EHR systems and governs secondary use of health data.

Key dates
11 Oct 2026 Dataset metadata implementing regulation (EU) 2026/2098 in force
26 Mar 2027 EHDS applies, apart from the provisions phased in from 2029 (coming up)
26 Mar 2029 Priority categories, EHR systems and most secondary use requirements apply (coming up)

How we help
Outsourced DPO Service

EU REGULATION, APPLIES DIRECTLY · APPLIES IN STAGES

eIDAS 2

Requires each Member State to offer digital identity wallets that banks and large platforms must accept, and adds new qualified trust services.

Key dates
20 May 2024 In force
23 Feb 2027 Reference formats for advanced signatures and seals apply (coming up)
17 May 2027 Transitional accreditation of trust service assessment bodies ends (coming up)

How we help
CISO as-a-Service

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 26 MAY 2021

MDR

Sets safety and performance requirements for medical devices and software on the EU market, including protection against unauthorised access.

Key dates
26 May 2021 Requirements apply
31 Dec 2027 End of transition for class III and implantable class IIb legacy devices (coming up)
31 Dec 2028 End of transition for other legacy devices (coming up)

How we help
CISO as-a-Service

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 30 DECEMBER 2024

MiCA

Requires crypto-asset issuers and service providers in the EU to obtain authorisation, publish white papers and meet conduct requirements.

Key dates
30 Dec 2024 Requirements apply
1 Jul 2026 Transitional period for crypto-asset service providers ends at the latest
31 Dec 2027 Trading platforms ensure white papers for crypto-assets admitted to trading before 30 December 2024 (coming up)

How we help
MiCA Compliance Audit

EU REGULATION, APPLIES DIRECTLY · APPLIES IN STAGES

NCCS

Requires high-impact and critical-impact electricity entities to assess cyber risk, apply minimum or advanced controls and manage supply chain risk.

Key dates	**13 Jun 2024** Enters into force
How we help	IEC 62443 Security Assessment

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 22 FEBRUARY 2026

Part-IS

Requires aviation organisations and authorities to run an information security management system and report incidents that could affect safety.

Key dates	**16 Oct 2025** Regulation (EU) 2022/1645 applies **22 Feb 2026** Regulation (EU) 2023/203 applies
Supervisors	European Union Aviation Safety Agency (EASA) Competent authority Civil Aviation Authority of Poland (ULC) Competent authority
How we help	ISO 27001 Implementation

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 1 AUGUST 2025

RED DA

Requires internet-connected radio equipment, toys and wearables to protect networks and personal data and to guard against fraud.

Key dates	**1 Feb 2022** Enters into force **1 Aug 2025** Requirements apply
How we help	Penetration Testing

EU REGULATION, APPLIES DIRECTLY · APPLIES SINCE 7 JULY 2024

UN R155 / R156

Makes certified cyber security and software update management systems a condition of type approval for new cars, vans, buses and trucks.

Key dates	**6 Jul 2022** EU: mandatory for new vehicle types **7 Jul 2024** EU: mandatory for all newly registered vehicles
How we help	CISO as-a-Service

Requirements by Sector

SECTOR	REQUIREMENTS	STANDARDS	SUPERVISORS
Technology and Telecom	Dz.U. 2026 poz. 1437, ePrivacy (PKE), CRA, DMA, DSA, Data Act, eIDAS 2, GDPR	GSMA NESAS, AIUC-1, ISO/IEC 27017, ISO/IEC 27018, SOC 2	UKE

Financial Services and Insurance	DORA, PSD2 (UUP), MiCA, eIDAS 2, GDPR, NIS2 (KSC)	Swift CSP, PCI DSS, HITRUST, ISO 27799, ISO 27001	NBP, KNF, EBA, EIOPA, ESMA
Healthcare and Life Sciences	Ustawa o systemie informacji w ochronie zdrowia, EHDS, MDR, PLD (UC163), GDPR, CER	HITRUST, ISO 27799, SOC 2, IEC 80001-1, IEC 81001-5-1	Chief Pharmaceutical Inspectorate, Office for Registration of Medicinal Products, Medical Devices and Biocidal Products
Manufacturing and Chemicals	RED DA, PLD (UC163), CRA, Data Act, NIS2 (KSC)	IEC 62443, ISO 27001, NIST CSF, CLC/TS 50701, ETSI EN 303 645	
Automotive and Transportation	UN R155 / R156, Data Act, NIS2 (KSC), CER	TISAX, ISO/SAE 21434, ISO 27001, NIST CSF, ISO 24089	
Retail, Consumer and Leisure	ePrivacy (PKE), DMA, DSA, eIDAS 2, GDPR, CER	PCI DSS, ETSI EN 303 645, ISO/IEC 27701, NIST Privacy Framework, CIS Controls	
Energy and Utilities	NCCS, NIS2 (KSC), CER	IEC 62443, ISO 27001, IEC 62351, ISO/IEC 27019, CIS Controls	URE
Public Sector and Defence	KRI, DGA, eIDAS 2, GDPR, NIS2 (KSC), CER	COBIT, ISO 27001, ISO/IEC 27701, NIST Privacy Framework, CIS Controls	
Aviation and Space	Part-IS, CER	ISO 27001, ED-202A / DO-326A, ISO 9001, ISO 31000, ISO/IEC 27005	ULC, EASA

Who Supervises

SUPERVISOR	SUPERVISES	WEBSITE
Civil Aviation Authority of Poland ULC	Part-IS	ulc.gov.pl
European Commission EU level	DMA, DSA	commission.europa.eu
European Union Agency for Cybersecurity ENISA EU level	Cybersecurity Act	enisa.europa.eu
European Union Aviation Safety Agency EASA EU level	Part-IS	easa.europa.eu

How GRC+ Helps

We never audit work our own team runs for you. A team of four to five practitioners, under one contract for every country you operate in.

Stay Compliant Ongoing work: pay as you go or monthly.	Incident Reporting Desk Vendor Risk Management EU and UK Representative CISO as-a-Service Outsourced DPO Service AI Governance Officer as-a-Service Compliance Officer as-a-Service Internal Audit as-a-Service Government Relations as-a-Service
Audit or Assess An independent view, because a regulation requires one or because you want to know for yourself. We never audit a role our own team runs for you.	Swift CSP Assessment ISO 27001 Internal Audit NIS2 Compliance Assessment DORA Compliance Audit Data Protection Compliance Audit PCI DSS Readiness Assessment EU AI Act Readiness Assessment SOC 2 and Assurance Report Review DSA Compliance Review IEC 62443 Security Assessment MiCA Compliance Audit Security Maturity Assessment Post-Quantum Cryptography Readiness Assessment PSD2 SCA Audit Security Architecture Review Cyber Resilience Act Readiness Assessment ISO 42001 Internal Audit ISO 27701 Internal Audit Data Protection Impact Assessment (DPIA)
Build and Fix One-off work that closes the gaps.	NIS2 Readiness Programme DORA Gap Remediation AI Act Compliance Programme ISO 27001 Implementation Incident Response Plan and Exercise
Security Testing Tests that show whether attacks are detected and stopped.	Red Teaming Penetration Testing Cloud Security Assessment Source Code Review

Talk to Us

Thirty minutes with a principal consultant on what applies to you and what to do first.

Book a 30-Minute Call · sales@grc.plus · +31 20 241 66 00

Dates and requirements come from the GRC+ regulation pages and change as they do. The latest version: grc.plus/pl